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**EXHIBIT 24**  
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DECLARATION OF  
CHRISTOPHER A. MITCHELL

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

CELLULOSE MATERIAL SOLUTIONS, )  
LLC, )  
 )  
 )  
 Plaintiff, )  
 )  
 )  
 vs. ) Case No.  
 ) 3:22-CV-03141-LB  
SC MARKETING GROUP, INC., )  
 )  
 )  
 Defendant. )  
 )

**VIDEOTAPED DEPOSITION OF PAUL TURNER**

30(b)(6) deposition of Turner Fiberfill

Los Angeles, California

Thursday, September 14, 2023

## Volume I

## Volume I

Stenographically Reported by:

## AMANDA J. KALLAS

CSR Number 13901

Job Number 2624

PAGES 1 - 66

CELLULOSE MATERIAL SOLUTIONS vs SC MARKETING  
TURNER, PAUL 09/14/2023

30(b)(6), Job 25860

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## 1 UNITED STATES DISTRICT COURT

## 2 NORTHERN DISTRICT OF CALIFORNIA

3  
4 CELLULOSE MATERIAL SOLUTIONS, )  
LLC, )  
5 )  
6 Plaintiff, )  
7 vs. ) Case No.  
8 SC MARKETING GROUP, INC., ) 3:22-CV-03141-LB  
9 Defendant. )  
10  
11  
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13  
1415 Videotaped deposition of PAUL TURNER, Volume I,  
16 taken on behalf of Plaintiff, at 633 West Fifth  
17 Street, Suite 1550, Los Angeles, California  
18 90071-2048, beginning at 9:38 a.m. and ending at  
19 11:14 a.m. on Thursday, September 14, 2023, before  
20 Amanda J. Kallas, Certified Shorthand Reporter  
21 Number 13901.

CELLULOSE MATERIAL SOLUTIONS vs SC MARKETING  
TURNER, PAUL 09/14/2023

30(b)(6), Job 25860

3

1 **APPEARANCES:**2 **For Plaintiff:**3 DICKINSON WRIGHT PLLC  
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5 CHRISTOPHER MITCHELL, ESQ. (VIA ZOOM)  
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14 650 PAGE MILL ROAD  
15 PALO ALTO, CALIFORNIA 94394-1050  
16 650-849-3345  
17 RSMITH@WSGR.COM18 **Also Present:**

19 CRAIG SCHUMACHER, Videographer

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CELLULOSE MATERIAL SOLUTIONS vs SC MARKETING  
TURNER, PAUL 09/14/2023

30(b)(6), Job 25860  
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THE VIDEOGRAPHER: Good morning.

My name is Craig Schumacher. I am the videographer for today. I represent Fortz Legal in Grand Rapids, Michigan.

9 I am not financially interested in the  
10 action, nor am I a relative or employee of any of  
11 the attorneys or any of the parties.

12 Today's date is September 14th, 2023. The  
13 time is approximately 9:38 a.m. This deposition is  
14 being taken at 633 West Fifth Street in Los Angeles,  
15 California. The case number is 3:22-cv-03141-LB.  
16 This case is entitled "Cellulose Material Solutions  
17 versus SC Marketing Group, Incorporated."

18 This is the 30(b)(6) deposition of Paul  
19 Turner. The court reporter today is Amanda Kallas.

20 Will each of the attorneys present please  
21 state your appearance for the record.

22 MR. ROGGE: My name is Mark Rogge from the  
23 firm of Dickinson Wright representing the plaintiff,  
24 Cellulose Material, and I am joined on video by  
25 Chris Mitchell.

1                   MR. MITCHELL: This is Chris Mitchell from  
2 Dickinson Wright.

3                   MR. SMITH: And Ryan Smith from Wilson  
4 Sonsini, on behalf of the defendant and the witness.

5                   THE VIDEOGRAPHER: You may swear the witness.

6                   ---oo---

7                   PAUL TURNER,  
8 having been duly administered an oath by the  
9 court reporter, was examined and testified as  
10 follows:

11                  THE WITNESS: Yes I do.

12                  THE STENOGRAPHER: Thank you.

13                  Go ahead, Counsel.

14                  ---oo---

15                  EXAMINATION

16                  BY MR. ROGGE:

17                  Q    Can you state your name for the --

18                  A    Paul --

19                  Q    -- record?

20                  A    -- Turner.

21                  Q    And what's your address?

22                  A    My home address?

23                  Q    Or the business address.

24                  A    Oh. 1600 Date Street, Montebello,  
25 California.

1 Q And that's the address of the business?

2 A Right.

3 Q And what is that business is called?

4 A Turner Fiberfill, Inc.

5 Q Have you ever been deposed before?

6 A No.

7 Q "No."

8 So how this will work is, I'm going to ask  
9 you some questions about the company, about the  
10 product you make, and about some documents.

11 And you were sworn by the court reporter.

12 Do you understand that you're here to tell  
13 the truth and you have to tell the truth under oath?

14 A Correct. Right.

15 Q We are obviously recording by video, but I  
16 ask that you give verbal answers as opposed to  
17 nodding so that we do have it on the transcript.

18 Do you understand that?

19 A Yeah, yeah. Okay.

20 Q If a question I ask is unclear, let me know,  
21 and I'll reframe it and re-ask it.

22 A Okay.

23 Q I ask that you wait for me to finish the  
24 questions before answering so that we don't talk  
25 over each other, and also to give your counsel a

1       A    And -- and laminated to a polyester fiber  
2       material.

3       Q    Yeah, so it's a polyester film on either side  
4       of a polyester fiber material?

5       A    Correct.

6       Q    There were no -- I'll refer to this as "the  
7       Renewliner" or "the product."

8       A    Okay.

9       Q    And will you understand that I'm --

10      A    Yes.

11      Q    -- indicating the -- all right.

12           So there are no specifications in the  
13       agreement.

14           Did TSS provide any specifications to you?

15      MR. SMITH: Objection. Vague.

16           Go ahead and answer it.

17      THE WITNESS: I'm sorry?

18      MR. SMITH: I objected just to -- the  
19       question's vague, but you can still go ahead and  
20       answer the question.

21      THE WITNESS: Right.

22    BY MR. ROGGE:

23      Q    If you understand the question. If you don't  
24       understand the question, I can re-ask it.

25      A    I'm not quite understanding what you mean.

1 Q How -- when TSS approached you to make this  
2 product --

3 A Right.

4 Q -- how did you know what to make?

5 A That's a good question. It goes back a long  
6 time. I don't remember. I really don't remember.  
7 I mean, how do I know -- obviously, he must have --  
8 he or somebody may have told us that -- to make a  
9 polyester fiberfill at that spec, but I don't recall  
10 who did it -- I really don't -- whether it was Sal  
11 or Ben, or somebody, whatever.

12 Q And just for the record, who's Sal? Who is  
13 Sal? What's Sal's full name?

14 A I don't know. Salvatore, that's all I -- I  
15 don't know what his last name is.

16 Q And do you know Chris's last name?

17 A Who?

18 Q Chris. You -- I thought you said "Chris."  
19 Oh, you said "Ben"?

20 A Ben.

21 Q You said "Ben"?

22 A No, I don't know Ben's last name.

23 Q Okay.

24 A He doesn't work there anymore anyway.

25 Q So you were in contact with Ben and Sal?

1 A Yes.

2 Q Anybody else at TSS that you were in contact  
3 with?

4 A Well, nobody that's there anymore. I can't  
5 remember. There was another -- another salesperson  
6 there.

7 Q And you don't remember how you got -- or you  
8 weren't involved with how you got the specifications  
9 or what you were supposed to make?

10 A Obviously, somebody must have told us what  
11 the spec was, and so we just made it.

12 Q But sitting here today, you don't know -- you  
13 don't recall who gave you the specs?

14 A No, I really don't.

15 Q Yeah. And you -- what -- do you have any  
16 recollection of it being in writing or by email?

17 A No, no. It was never in writing, that I  
18 recall.

19 Q You don't remember them giving you a sample?

20 A No.

21 Q And you don't recall TSS giving you any  
22 documents?

23 A Documents? No.

24 Q "No."

25 And have you ever heard of a product called